

**COUNTY OF CHESTERFIELD, VIRGINIA**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balances**  
**All Governmental Fund Types and Discretely Presented Component Unit**  
**Year Ended June 30, 2001**

**Exhibit 2**

	<b>Governmental Fund Types</b>			<b>Totals (Memorandum Only)</b>	<b>Component Unit</b>	<b>Totals (Memorandum Only)</b>
	<b>General</b>	<b>Special Revenue</b>	<b>Capital Projects</b>	<b>Primary Government</b>	<b>School Board</b>	<b>Reporting Entity</b>
<b>Revenues:</b>						
From local sources:						
General property taxes	\$ 211,945,641	\$ -	\$ -	\$ 211,945,641	\$ -	\$ 211,945,641
Other local taxes	73,098,977	-	-	73,098,977	-	73,098,977
Permits, privilege fees and regulatory licenses	9,096,164	-	12,101	9,108,265	-	9,108,265
Fines and forfeitures	1,222,372	-	-	1,222,372	-	1,222,372
Use of money and property	5,519,628	-	1,059,027	6,578,655	4,057,807	10,636,462
Contributions from developers	-	-	1,863,984	1,863,984	-	1,863,984
Charges for services	14,751,311	990,334	-	15,741,645	11,436,338	27,177,983
Donations	-	-	5,500	5,500	772,197	777,697
Miscellaneous	3,017,794	125,802	3,814	3,147,410	464,091	3,611,501
Recovered costs	4,783,129	-	944,740	5,727,869	1,595,975	7,323,844
From other governments	110,090,455	9,766,242	3,139,012	122,995,709	145,872,203	268,867,912
Total revenues	433,525,471	10,882,378	7,028,178	451,436,027	164,198,611	615,634,638
<b>Other financing sources:</b>						
Operating transfers in	673,997	2,024,010	9,813,948	12,511,955	2,567,543	15,079,498
Transfers from Primary Government	-	-	-	-	200,669,210	200,669,210
Transfer from School Board component unit	-	635,000	-	635,000	-	635,000
Proceeds from capital leases	1,222,411	-	13,310,000	14,532,411	40,536	14,572,947
Proceeds from sale of bonds	87,437	-	12,526,466	12,613,903	48,199,048	60,812,951
Total other financing sources	1,983,845	2,659,010	35,650,414	40,293,269	251,476,337	291,769,606
Total revenues and other financing sources	435,509,316	13,541,388	42,678,592	491,729,296	415,674,948	907,404,244
<b>Expenditures:</b>						
Current:						
General government	26,865,957	13,546	-	26,879,503	-	26,879,503
Administration of justice	5,215,305	1,946,668	-	7,161,973	-	7,161,973
Public safety	84,752,633	3,214,514	-	87,967,147	-	87,967,147
Public works	13,037,463	35,833	-	13,073,296	-	13,073,296
Health and welfare	42,191,357	5,544,498	-	47,735,855	-	47,735,855
Parks, recreation and cultural	13,242,339	80,332	-	13,322,671	-	13,322,671
Education	-	-	-	-	326,440,308	326,440,308
Community development	5,982,631	2,248,097	-	8,230,728	-	8,230,728
Non-departmental	9,396,454	-	-	9,396,454	-	9,396,454
Capital outlay	-	-	35,863,185	35,863,185	43,000,573	78,863,758
Debt service:						
Retirement of principal	10,703,951	-	-	10,703,951	21,738,643	32,442,594
Interest	4,364,516	-	-	4,364,516	12,250,192	16,614,708
Other	197,224	-	-	197,224	270,866	468,090
Total expenditures	215,949,830	13,083,488	35,863,185	264,896,503	403,700,582	668,597,085
<b>Other financing uses:</b>						
Operating transfers out	11,701,282	56,287	653,386	12,410,955	2,567,543	14,978,498
Transfers to Primary Government	-	-	-	-	635,000	635,000
Transfers to component units:						
School Board	199,861,930	-	807,280	200,669,210	-	200,669,210
Health Center Commission	400,000	-	-	400,000	-	400,000
Total transfers to component units	200,261,930	-	807,280	201,069,210	-	201,069,210
Total other financing uses	211,963,212	56,287	1,460,666	213,480,165	3,202,543	216,682,708
Total expenditures and other financing uses	427,913,042	13,139,775	37,323,851	478,376,668	406,903,125	885,279,793
Excess of revenues and other financing sources over expenditures and other financing uses	7,596,274	401,613	5,354,741	13,352,628	8,771,823	22,124,451
Fund balances, July 1, 2000	102,560,080	394,296	17,005,067	119,959,443	52,746,075	172,705,518
Residual equity transfers to Airport Fund (Note 4)	(97,254)	-	-	(97,254)	-	(97,254)
Residual equity transfers to Water Fund (Note 4)	(3,970)	-	-	(3,970)	-	(3,970)
Residual equity transfers to Wastewater Fund (Note 4)	-	(272,642)	-	(272,642)	-	(272,642)
Fund balances, June 30, 2001	\$ 110,055,130	\$ 523,267	\$ 22,359,808	\$ 132,938,205	\$ 61,517,898	\$ 194,456,103

The accompanying notes are an integral part of the financial statements.